Government of Saskatchewan

Annual Report 1984

Saskatchewan
Local Government
Board

C O N T E N T S

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Saskatchewan

Saskatchewan
Local Government
Board

2151 Scarth Street
Regina, Canada
S4P 3V7

January 9, 1985

The Honourable Grant Devine
President of the Executive Council
Legislative Building
REGINA, Saskatchewan

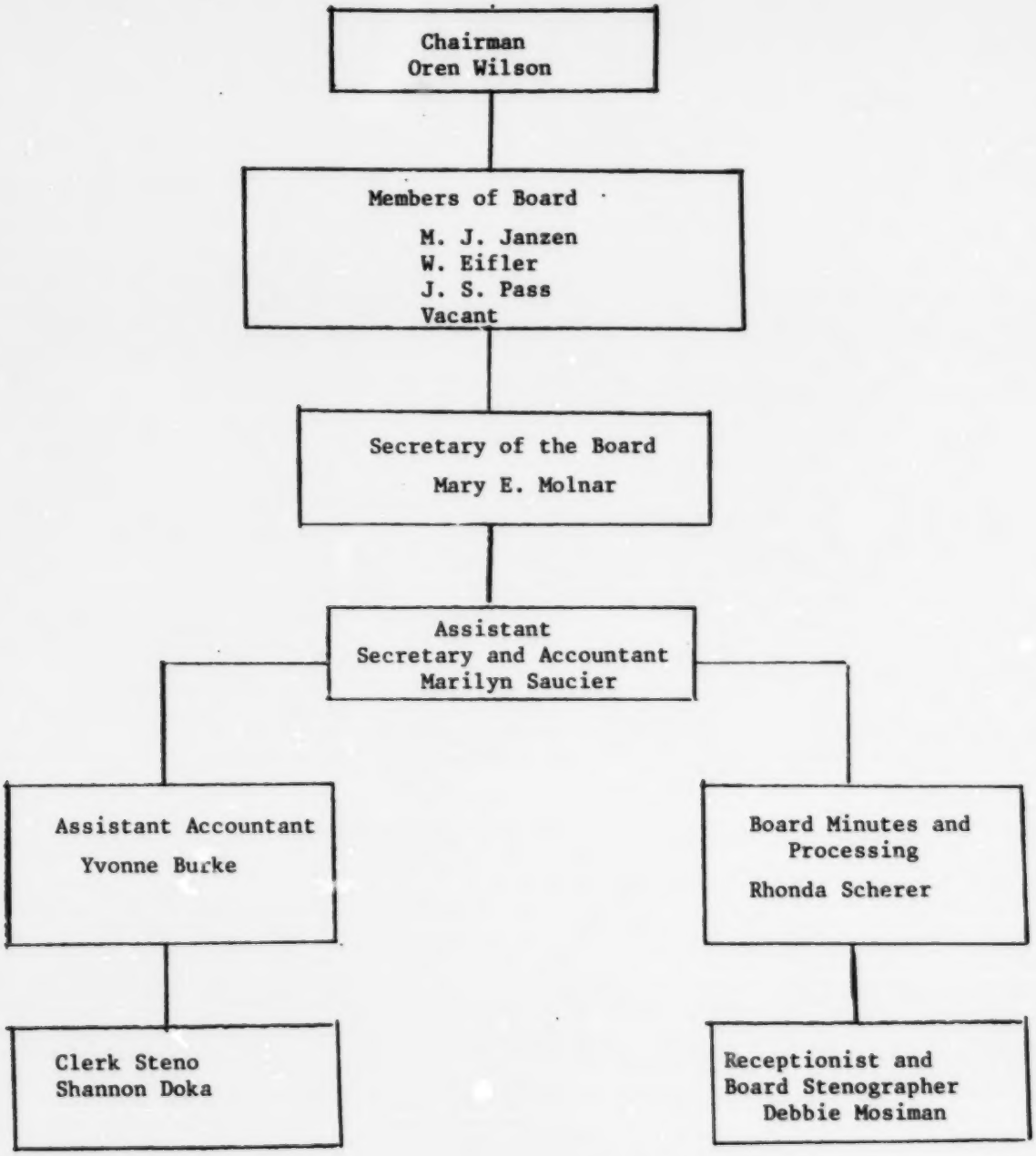
Sir:

Pursuant to The Local Government Board Act, I have the honour to transmit to you on behalf of the Board the Report of the Local Government Board for the year ending December 31, 1984.

Respectfully yours,

Oren Wilson
Chairman

THE LOCAL GOVERNMENT BOARD



ANNUAL REPORT - 1984

LEGAL BASIS

Established January 1, 1914, The Local Government Board exists by virtue of The Local Government Board Act which defines its jurisdiction and spells out its powers and procedures. In addition some 35 other statutes (which are listed in Schedule A) assign to the Board a wide variety of responsibilities.

FUNCTIONS AND ACTIVITIES OF THE BOARD

As its title implies, The Local Government Board has something to do with local government authorities in Saskatchewan. These authorities include councils of cities, towns, villages and rural municipalities, boards of education of school divisions, and boards of union hospital districts, rural telephone companies and conservation and development areas. Nowhere in the statutes is there a statement of the Board's objectives in the local government field. However, over the sixty-nine years since its establishment the Board has seen its mandate as being chiefly to ensure financial stability and preserve good credit ratings of local authorities. The provincial legislature in various statutes has designated the Board as the ultimate provincial authority to approve certain financial transactions of local authorities. The Board, therefore, performs a watchdog function and acts as a credit manager to ensure insofar as is reasonably possible that local authorities do not undertake projects beyond their means which could result in an inordinately high tax burden, or perhaps bankruptcy.

Among the Board's functions are the following:

(a) Approval of long-term loans. Legislation governing local authorities prohibits the creation of a debt not payable within the current year except with the permission of The Local Government Board. Long-term debts are normally secured by debentures. All debentures require the signature of the chairman and the seal of the Board as evidence that the issue has been authorized. Before signing and sealing the debentures the Board must be satisfied that the prescribed procedures relating to the issue of debentures have been scrupulously observed. Not all such debts are secured by debentures. Where a proposed debt is to be repaid over a shorter period of one to four years, the Board may permit a municipality to secure the debt by an ordinary promissory note or in other words to "defer" the debt beyond the current year. Such transactions are described as "deferrals".

(b) Approval to construct local improvement works under The Local Improvements Act. The Board's approval to construct a work and subsequently to specially assess the cost of such work against abutting or benefitting properties is required even when no long-term borrowing is comtemplated by the municipality. In considering such applications for approval, the Board must be satisfied that the requirements of the Act as to notices, petitions, etc., have been met, that the necessary approvals of other agencies (such as The Saskatchewan Water Corporation with respect to water and sewer systems) have been received, and that the municipality has made adequate financial arrangements to pay for the total cost of the proposed work. In some cases the Board holds public hearings.

(c) Approval of local budgets and mill rates. Where, in the opinion of the minister, the financial position of a municipality warrants such action, the Board may, upon the request of the minister, require the municipality to submit to the Board for approval its annual budget and proposed mill rate. This situation arises from time to time in municipalities whose revenue fund liabilities at the end of the year are found to exceed its revenue fund assets. The approval of the budgets and mill rates in such cases generally involves one or more meetings with the local authority.

(d) Approval of capital trust fund transactions. The creation of a capital trust fund and subsequent additions to and withdrawals from the fund, are carried out by means of bylaws and resolutions requiring the approval of the Board. The legislation encourages municipalities to set aside surplus funds in a capital trust fund for the acquisition or replacement of capital assets, such as buildings and machinery. Municipalities receive from the Board advice as to the amount they should set aside in the fund annually and suggestions as to repayment of withdrawals from the fund.

(e) Approval of sinking fund transactions. The Urban Municipality Act stipulates that no part of the moneys at the credit of the sinking fund account of a municipality shall be invested without the prior approval of the Board to such investment. Only the cities of Regina and Saskatoon operate sinking funds for the retirement of certain of their debentures.

(f) Approval of certain agreements with senior governments. Housing and Special-care Home agreements and Land Assembly agreements require the Board's approval of the relevant bylaws with respect to such agreements. Under the Agricultural Service Centres Agreement

between the federal and provincial governments, the province does not enter into a subsidiary agreement with respect to any of the designated centres unless the centre concerned has made suitable arrangements with the Board for financing its share of the project cost. In considering applications for approval of agreements wherein the local authority is committed to future expenditures, the Board must examine the local authority's capability of discharging its obligations under the agreement.

(g) Performing the functions of a Public Utilities Board. Bylaws establishing water and sewer rates in towns and villages require the Board's approval to be valid. The Board in such cases must generally satisfy itself that the rates are reasonable and that they will yield sufficient revenues to pay the annual operating costs and debt charges of the utility. The Board is also involved in the approval of franchises for the supply of electricity to the Town of Creighton and a bus transportation franchise for the City of Prince Albert. In all franchise cases a public hearing is mandatory.

(h) Assisting local authorities to market their debentures. While the Board plays no part in the actual sales transactions, it does help in the marketing process by:
(1) offering advice to municipalities on marketing;
(2) determining and approving the interest rates which the debentures shall bear;
(3) approving the form and content of debentures; and
(4) providing investment dealers with information and list of approvals.

(i) Acting as the Board of Revenue Commissioners. The current five member Local Government Board has been appointed as Board of Revenue Commissioners whose duties, among other things, includes approval of the write-off of debts due to the province. The Board of Revenue Commissioners also deals with appeals against tax assessments under The Education and Health Tax Act, The Tobacco Tax Act, The Oil Well Income Tax Act and The Corporation Capital Tax Act. Although the Board conducts an administrative rather than a judicial review, both the appellant and the Department may be represented by legal counsel. Evidence is given under oath and after due consideration of both oral and written arguments, the Board provides a written decision.

(j) Acting as the Municipal Boundary Commission. The new Urban Municipality Act, 1984, established a Municipal Boundary Commission comprised of all members of the Local Government Board and two other persons appointed by the Lieutenant Governor in Council, one of whom is nominated by S.U.M.A. and one of whom is nominated by S.A.R.M. Application for boundary alterations are made to the Commission if all municipalities affected by the proposed alteration do not provide complementary supporting resolutions. The Board makes its decision or submits its recommendation to the Minister as the case may require.

(k) Responding to requests from local officials for advice. Because the Board is comprised of members with considerable training and experience in local government finance and administration, many local authorities look to the Board for information and advice on financing of capital works and the procedures which should be followed in submitting applications to the Board. A good part of the Board Members' time, and that of its Secretary, is spent in meeting with delegations, discussions over the telephone, and responding to written enquiries. While this may not be one of the functions which the statutes require the Board to perform, the Board feels that it is time well spent if it helps municipalities and other local authorities to manage their finances effectively and to acquire needed capital works through prudent use of their borrowing powers.

As already indicated, The Local Government Board Act and other statutes give to the Board considerable power over municipal finances and related matters. To the local authorities, the Board's checks, controls and limitations upon the actions of their elected officials and its insistance upon full compliance with the statutes, may at times be irksome and an inconvenience. Nevertheless, it is believed that most people will agree the Board serves a useful purpose, and that as a result of the Board's activities local authorities are in a stronger financial position and are able to enjoy a better market for their debentures than otherwise might be the case, as lending institutions are more receptive to buying these debentures, knowing that the Board has effectively adjudicated their ability to borrow.

BOARD DECISIONS

The process by which the Board carries out its statutory functions may be said to consist firstly of receiving an application from a municipal council or other local authority to do something which the statutes allow it to do only with the Board's permission, and secondly making a decision on the application and informing the applicant of the decision.

Section 26 of The Local Government Board Act requires the Board in conducting its inquiry and in arriving at its decision to take into account a large number of factors, namely:

(a) the period over which the indebtedness may be spread, based on the lifetime of the work or undertaking for which the application is made as may be estimated by the Board;

(b) any provincial financial assistance that may be available in support of the work or undertaking;

(c) the economic base on which the loan can be supported and the present and contemplated economic conditions in the community, with due allowance being given for change in the economic base or conditions;

(d) the impact of the work or undertaking on the total financial and budgetary position of the local authority;

(e) the impact of the work or undertaking on the revenue demands and taxation levels of the local authority;

(f) the level of services which the local authority is committed to provide and the estimated impact of the provision of those services on its ability to repay the loan over the period of repayment;

(g) any outstanding long-term financial commitments of the local authority and, in particular but without restricting the generality of the foregoing, any outstanding debentures and existing obligations of the local authority with respect to superannuation plans;

(h) such other matters as, in the opinion of the Board, relate to the local authority's ability to assume the liability of the proposed loan.

Because no two communities even of equal population are ever completely alike in their needs, economic resources, growth trends, management capabilities, and in kinds and levels of existing and anticipated local services, the Board cannot rely upon the application of any standard formula to determine what is a safe financial burden for a community to carry. Each application must be considered as unique, and the Board's decision can be reached only after examining and weighing a large number of relevant factors in the light of wisdom it has gained from past experience and its knowledge of present circumstances.

GUIDELINES FOR FINANCING CAPITAL EXPENDITURES

The Board is aware of the advantages claimed for the "pay-as-you-acquire" policy which involves no borrowing for capital purposes, and it is also familiar with the arguments favoring a "pay-as-you-use" policy, under which all capital expenditures would be financed by long term loans. While each has its advantages and its supporters, the Board does not advocate rigid adherence to either of these extreme positions.

However, to assist local authorities in developing and maintaining good credit ratings and a reputation for prudence and sound financial management, the Board over the years has followed a number of informal guidelines for financing of capital expenditures. These are:

1. Local authorities are encouraged to finance capital projects by building up reserves and by providing as much money as possible out of their current budgets. They are required to provide out of current revenues at least the equivalent of one year's debt charges in respect of the proposed debenture issue. By requiring the community and its leaders to face up to the fiscal realities immediately, this kind of action encourages responsible spending both as to the projects undertaken and the design and cost of the projects.

2. In granting approval of a borrowing bylaw, the Board stipulates that construction contracts shall not be awarded until the required financing has been arranged and the sale of the proposed debentures, at a price approved by the Board, has been assured.

3. Where the proposed work is a local improvement to be financed by special assessments against the abutting or benefitting property, municipalities may be required to obtain prepayments of a significant portion of such special assessments. The proportion of the special assessment to be prepaid depends upon a number of factors and may vary from one community to another.

4. Water and sewer utility operations should be self-supporting, and where necessary municipalities are requested to adjust their utility rates so that utility revenues will take care of operating costs as well as annual debt charges.

5. With the exception of school divisions and local improvements to be financed by special assessments, local authorities are sometimes required to submit their borrowing bylaw to a vote of the electors if the Board feels the project is controversial. While the new Urban Municipality Act no longer provides statutory authority for the Board to require a local authority to submit it's borrowing bylaws to a vote of the electors, the Board has statutory authority in this respect under provisions of the Local Government Board Act.

6. Local authorities are advised to issue debentures for 10 years or less. Short term debentures are easier to sell, the interest savings are quite substantial, and early liquidation of the debt enables the local authority to undertake other capital works at an earlier date.

7. To the extent possible, local authorities are encouraged to sell their debentures locally rather than going to a distant market.

8. Municipalities are encouraged to establish and maintain capital trust funds. By anticipating future capital requirements, municipalities can minimize borrowing and save interest charges, which at current rates are not inconsequential.

9. Wherever practicable, the Board suggests financing part of a capital project by long term loans (called "deferrals") of two to four years, instead of issuing debentures.

10. The Board will not permit a borrowing arrangement whereby only the interest and no principal would be paid in any one year.

COMMUNITY PRIORITIES

The Local Government Board is not directly involved in the setting of local priorities or in making decisions as to which of several needed projects shall be considered first. To establish priorities intelligently, it is necessary at the outset to ascertain what the community's objectives are, and to identify its needs and desires. It is necessary also to project capital expenditures over a period of years, and to indicate for each year the financial resources which will likely be available to the community. Since the resources rarely if ever are sufficient to pay all the things a community would like to have, the purchase or acquisition of some facilities and the satisfaction of some needs may have to be postponed. Council must make decisions for the community upon the relative merits and priorities of the various projects which have been identified as community needs.

Many municipalities now prepare, and annually update, a five-year capital works program showing their anticipated capital expenditures and probable financial resources. This is now a requirement of the new Urban Municipality Act. Occasionally, however, the Board is called upon to make a decision on a loan application without sufficient evidence that the community's total needs have been identified, weighed and considered. If in such a case the Board is unable to grant immediate approval, local officials on occasion display disappointment and frustration at what may appear as interference from the Board in the setting of local priorities. Such delays and frustrations can generally be avoided by the submission in the first instance of a well thought out and documented capital works program.

Decisions on local priorities are often influenced by federal and provincial government policies and programs. The availability of grants for specific capital works such as street improvements, water and sewer systems and recreational facilities, induces municipalities to give top priority to one or the other of such projects in order to take advantage of federal or provincial grants which if not taken when available may be lost forever. The former Community Capital Fund program is an exception since it is assured for a five-year period and allows the municipalities to choose the projects for which the grants are to be used.

ADVISORY FUNCTION

The Board's familiarity with the many aspects of municipal financing has placed it in a good position to respond to requests from local authorities for financial advice. The Board's influence upon municipalities, therefore, extends somewhat beyond its powers to authorize or prohibit municipal borrowing. Because of its position, the Board is able to advise municipalities on such matters as the establishment of reserves and capital trust funds, and the terms of repayment of a proposed debt, all with a view to keeping the annual debt charges at an acceptable level and acquiring for their communities the needed capital facilities at the lowest possible debt cost.

To be able to assist and advise local authorities, the Board needs to be informed continuously of the programs and activities of various provincial and federal agencies. The Board is conscious of the increasing developmental roles that the Departments of Urban Affairs and Rural Development are assuming with respect to municipalities. It is therefore important for the Board to maintain a close liaison with the Departments so as to facilitate as much as possible the implementation of the various provincial and federal programs in which the Departments are involved.

BOARD MEETINGS AND WORKLOAD

During the year 1984 the Board held a total of 220 meetings. Business of the Board at these meetings involved consideration of the various applications and the issuing of authorizations as detailed in the various schedules contained in this report. Also dealt with were many other enquiries of a less formal nature. A large part of the Board's time is spent meeting with delegations as well as travelling to various communities to meet with councils and boards in their own offices and in 1985 the Board plans to expand this courtesy and meet with even more councils in their own communities. For the further convenience of local authorities, the Board attends the annual conventions of the Saskatchewan Association of Rural Municipalities and the Saskatchewan Urban Municipalities Association and makes itself available to meet delegations at the convention site and also will be attending regional meetings of both associations whenever possible.

In addition the Board held hearings under Section 5 (1) (e) of The Local Improvements Act in 9 communities in 1984.

The volume of loan applications and other business to be transacted by the Board varies from year to year, depending upon the economic outlook and activity, government grant programs, availability of funds, interest rates and other factors. The Board's effectiveness can not be measured in terms of work units or other measures of productivity. What matters is not how may decisions the Board make but how good the decisions are.

The effectiveness of the Board depends very largely upon the availability of up-to-date relevant data on Saskatchewan local governments. Unfortunately much of the desired information if available at all, is out of date before it gets into Board hands (e.g. financial statements). Other data are obtainable only by specific requests directed to the municipalities concerned.

ADVISORY COMMITTEE

In accordance with Section 6 of The Local Government Board Act, the Saskatchewan Association of Rural Municipalities, the Saskatchewan Urban Municipalities Association, the Saskatchewan School Trustees Association and the Saskatchewan Health-Care Association have appointed one member each to a committee to be associated with the Board for advisory purposes. The duties of the committee are to confer with the Board from time to time concerning matters of general interest.

The committee met once during the year on January 12, 1984. A copy of the report is attached hereto as Schedule "U".

REVENUES OF THE BOARD

The Board charges a fee for the authorization of debentures in accordance with the schedule set out in Saskatchewan Regulation 217/80. This Regulation also provides for a $10.00 fee for each application to construct works as a local improvement. In addition, a fee of $10.00 is chargeable for every application for permission to raise money by way of debentures or other security, pursuant to Section 57 of The Local Government Board Act.

During the year 1984 the Board received a total of $139,861.95 in revenues. Comparative figures for the years 1983 and 1982 are $193,996.43 and $188,914.69 respectively.

All receipts were deposited to the credit of the consolidated funds.

CHANGES IN BOARD MEMBERSHIP AND STAFF

Bruce Smith due to lengthy illness is on indefinite leave of absence.

John Pass was appointed Member, May 1, 1984 replacing Bruce Smith.

Charles L. Wayling retired October 31, 1984. A new appointment replacing him is expected in the very near future.

Mrs. Hazel Bogues retired January 3, 1984.

Miss May Bigg retired September 30, 1984.

Miss Debbie Mosiman, Clerk Stenographer, was appointed May 1, 1984.

Mrs. Shannon Doka, Clerk Stenographer, was appointed December 10, 1984 on a temporary basis.

The Board offices are located on the 4th floor of the Palliser Square at 2151 Scarth Street.

The co-operation and support received throughout the year from the Board's staff members is gratefully acknowledged.

SCHEDULE A

STATUTES FORMING LEGAL BASIS FOR LOCAL GOVERNMENT BOARD ACTIVITIES

The Local Government Board Act
The Local Government Board (Special Powers) Act
The Local Government Board (Temporary Special Powers) Act
The Agricultural Societies Act
The Cemeteries Act
The Community Health Unit Act
The Conservation and Development Act
The Education Act
The Federal-Provincial Agreements Act
The Gas and Electrical Rates Act (Public Corporations)
The Health Services Act
The Hospital Revenue Act
The Housing and Special-care Homes Act
The Industrial Towns Act
An Act Respecting Irrigation
The Lloydminster Hospital Act
The Local Government Elections Act
The Local Improvements Act
The Major Urban Centres Integrated Hospitals Act
The Municipal Debentures Repayment Act
The Municipal Development and Loans Act
The Municipal Industrial Corporations Act
The Municipal Public Works Act
The Northern Municipalities Act (1983)
The Power Corporation Act
The Public Health Act
The Public Utilities Companies Act
The Regional Parks Act
The Rural Municipality Act
The Rural Telephone Act
The Saskatchewan Housing Corporation Act
The Saskatchewan Water Corporation Act
The Union Hospital Act
The Urban Municipality Act
The Water Users Act

SCHEDULE B

DEBENTURES ISSUED 1975 - 1984

BY SASKATCHEWAN LOCAL AUTHORITIES

By Class of Issuing Authority

in Thousands of Dollars

	*CITIES		TOWNS		VILLAGES		SCHOOL DISTRICTS		SCHOOL UNITS		HOSPITALS		OTHERS		TOTALS	
Year	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt	No.	Amt.	No.	Amt.	No.	Amt.
1975	33	13,911	20	611	1	1[illegible]	10	5,749	16	1,989	2	316	1	14	83	22,601
1976	44	20,368	17	776	2	38	11	5,213	37	5,587	4	1,003	1	8	116	32,993
1977	24	15,156	30	4,711	3	51	19	7,975	23	3,391	2	360	1	9	102	31,653
1978	24	20,677	33	1,955	3	77	6	2,738	37	7,464	6	1,066	2	40	111	34,017
1979	18	12,906	47	3,700	4	134	35	8,788**	4	532	4	295	2	21	114	26,376
1980	16	15,228	47	5,488	10	448	25	13,515**	-	-	3	855	3	234	104	35,768
1981	18	9,364	27	3,163	5	216	46	18,200**	-	-	-	-	2	54	98	30,997
1982	23	25,987	33	3,619	5	348	73	26,168**	-	-	-	-	-	-	134	56,122
1983	15	11,730	22	3,478	5	378	63	49,483**	-	-	-	-	-	-	105	65,069
1984	12	4,050	22	2,832	4	133	41	37,181**	-	-	-	-	-	-	79	44,196

No. - Where it appears above means number of issues

* - Does not include Lloydminster

** - School Divisions

SCHEDULE C

DEBENTURES ISSUED BY SASKATCHEWAN CITIES

(INCLUDING ISSUES FOR COLLEGIATES, PUBLIC AND SEPARATE SCHOOLS UP TO AND INCLUDING 1977)

1975 - 1984

in Thousands of Dollars

City	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984
Estevan.....	-	-	183	697	503	412	-	-	226	-
Lloydminster*...	1,582	1,179	274	-	-	-	-	-	-	-
Melfort.....	-	-	-	-	-	461	102	971	-	-
Melville.....	16	76	102	234	254	16	121	52	34	402
Moose Jaw.....	2,159	1,281	1,400	1,312	385	390	340	250	-	-
North Battleford	84	175	193	709	497	299	55	748	903	314
Prince Albert...	334	1,509	145	2,579	1,277	8,248	688	4,132	1,326	460
Regina.....	6,555	15,484	11,106	13,272	8,480	-	3,073	14,429	7,382	-
Saskatoon.....	4,613	1,105	1,565	973	948	4,470	3,824	2,873	1,312	2,350
Swift Current...	100	195	119	322	562	500	277	1,044	-	140
Weyburn.....	50	325	70	75	-	-	600	-	400	-
Yorkton.....	-	217	273	504	-	432	284	1,488	148	384
TOTALS	15,493	21,546	15,430	20,677	12,906	15,228	9,364	25,987	11,731	4,050

* Debenture issues for Lloydminster are authorized by Complementary Orders in Council of the Provinces of Alberta and Saskatchewan.

SCHEDULE D

DEBENTURE DEBT OF SASKATCHEWAN LOCAL AUTHORITIES

AS AT DECEMBER 31

IN THOUSANDS OF DOLLARS

Year	City(1)	Town (1)	Village	R.M.	Total	School Debt (2)	Hospital Debt (3)	Telephone Debt	Grand Total
1974	83,622	26,641	7,672	226	118,161	64,183	9,949	617	192,910
1975	90,189	24,322	6,594	172	121,277	66,345	9,631	480	197,733
1976	91,955	22,355	5,471	138	119,919	82,683	9,637	319	212,558
1977	91,217	20,981	4,109	119	116,426	101,010	9,559	38	227,033
1978	103,310	20,718	3,694	99	127,821	103,540	9,467	2	240,830
1979	102,287	22,061	2,908	131	127,387	102,565	9,678	0	239,630
1980	109,671	23,321	2,508	260	135,760	108,052	8,111	0	251,923
1981	112,101	21,577	3,096	233	137,007	116,764	7,092	0	260,863
1982	144,741	23,274	2,701	206	170,922	131,642	6,005	0	308,569
1983	147,706	22,886	1,932	176	172,700	169,494	4,898	0	347,092

NOTE: The above table does not include debenture debt for Conservation and Development Areas.

(1) - Excludes net secondary school debt.

(2) - Includes net secondary school debt.

(3) - Excludes municipal hospital debt for Regina and Saskatoon. In these cases the net hospital debt is included in the City Municipal debt figure. (Hospital debt shown as at March 31, 1984)

SCHEDULE E

DEBENTURES SIGNED AND SEALED BY THE LOCAL GOVERNMENT BOARD IN THE YEAR 1984

Local Authority	No. of Issues	Total Face Value	Average Money Cost %
CITIES			
Melville	3	$ 401,858	12.910 - 15.000
North Battleford	1	314,000	11.134
Prince Albert	1	460,000	12.290
Saskatoon	4	2,350,098	12.446 - 13.500
Swift Current	2	140,443	12.000
Yorkton	1	384,000	12.195
Total	12	$4,050,399	
TOWNS			
Assiniboia	2	107,000	12.250 - 12.613
Battleford	2	96,808	12.500 - 13.000
Choiceland	1	75,000	13.000
Colonsay	1	5,092	12.000
Davidson	1	661,000	13.172
Dundurn	1	85,000	14.000
Kamsack	1	113,000	14.261
Kindersley	2	144,211	12.132 - 12.503
Langenburg	1	62,004	12.500
Meadow Lake	1	359,000	12.842
Rosetown	1	46,000	12.000
Tisdale	1	236,000	12.714
Wadena	1	80,000	14.250
Warman	3	197,850	13.000 - 13.721
Wilkie	1	314,000	12.935
Willow Bunch	1	58,013	12.741
Wynyard	1	192,000	12.2798
Total	22	$2,831,978	

SCHEDULE E (Cont'd)

Local Authority	No. of Issues	Total Face Value	Average Money Cost %
VILLAGES			
Bethune	1	$ 85,000	12.750
Fox Valley	1	16,274	12.500
Frontier	2	32,055	12.500
Total	4	$133,329	
RURAL MUNICIPALITIES			
Nil			
SCHOOL DIVISIONS			
Buffalo Plains No. 21	2	$1,278,000	14.414 - 14.421
Cupar No. 28	1	709,000	14.046
Deer Park No. 26	1	138,000	13.673
Eastend No. 8	1	216,000	12.910
Indian Head No. 19	2	951,000	14.153 - 14.499
Kerrobert No. 44	2	835,000	13.722 - 14.030
Kindersley No. 34	1	999,000	13.846
Kinistino No. 55	1	832,000	14.417
Long Lake No. 30	1	913,000	14.417
Mathieu R.C.S. No. 7	1	316,000	14.078
Melville No. 108	1	243,000	13.684
Moose Jaw No. 1	2	522,000	13.425 - 13.430
Nipawin No. 61	1	346,000	13.913
Oxbow No. 51	2	952,000	14.153 - 14.154
Potashville No. 80	2	448,000	13.629 - 14.082
Prairie View No. 74	1	662,000	12.710
Prince Albert R. No. 56	2	1,507,000	12.462 - 13.915
Regina No. 4	2	9,489,000	12.402 - 13.625
Regina R.C.S. No. 81	3	6,153,000	12.569 - 14.250
St. Paul's R.C.S. No. 20	3	3,194,000	13.730
Saskatchewan Valley No. 49	1	328,000	13.409
Saskatoon No. 13	1	2,819,000	13.676
Saskatoon (East) No. 41	1	437,000	14.150
Sturgis No. 45	1	426,000	14.070
Tisdale No. 53	1	370,000	12.984
Turtleford No. 65	1	310,000	13.434
Wadena No. 46	1	865,000	14.057
Wolseley No. 25	1	539,000	13.031
Yorkdale No. 36	1	384,000	13.914
Total	41	$37,181,000	

SCHEDULE E (Cont'd)

Local Authority	No. of Issues	Total Face Value	Average Money Cost %
UNION HOSPITAL DISTRICTS			
Nil			
CONSERVATION & DEVELOPMENT AREAS			
Nil			
TOTAL ALL LOCAL AUTHORTIES	105	$44,196,706	

SCHEDULE F

ANALYSIS OF PURPOSES

FOR WHICH DEBENTURES WERE ISSUED IN SCHEDULE "E"

FOR THE YEAR 1984

Engineering Structures:	
Reservoirs and Dams	389,000
Roads, Streets and Pavement	2,339,340
Sewage Treatment and Lagoons	322,500
Sidewalks, Curbs and Gutters	868,783
Water Mains, Sewer Mains, Hydrants and Services	956,872
Water Pumping Stations and Filtration Plants	446,377
Water Well Development	47,834
Buildings:	
Schools	37,181,000
Theaters, Arenas, Recreational Buildings	145,000
Other Buildings	1,500,000
Total Debenture Issues	$44,196,706

SCHEDULE G

ANALYSIS OF DEBENTURE SALES

IN THE YEAR 1984

Lender	Amount	% of Total
Provincial Government Agencies: Municipal Financing Corporation Department of Urban Affairs	13,127,561	29.70
Own Municipality's Reserves, Trust and Pension Funds, etc.	2,597,340	5.88
Chartered Bank	62,000	.14
Investment Dealer or Syndicate	20,465,000	46.30
Credit Union	468,660	1.06
Canadian Public: Over the Counter	7,476,145	16.92
Total Debenture Issues	$44,196,706	100.00

SCHEDULE H

CREATION OF DEBTS NOT PAYABLE WITHIN THE CURRENT YEAR

AUTHORIZED BY THE LOCAL GOVERNMENT BOARD

IN THE YEAR 1984

Local Authority	Amount of Authorizations	No. of Authorizations	Term (Years)
CITIES			
Nil			
TOWNS			
Arborfield	$ 60,000	1	3
Arcola	114,000	1	2
Big River	20,600	1	4
Broadview	18,900	1	1
Burstall	70,000	1	4
Canora	120,471	3	1
Carnduff	11,459	1	3
Choiceland	10,000	1	4
Craik	86,299	1	2
Dalmeny	25,000	1	4
Davidson	91,000	1	4
Dundurn	106,500	1	2
Eastend	50,000	1	4
Eatonia	50,000	2	1,3
Gull Lake	100,000	1	1
Hanley	101,250	2	2
Hudson Bay	87,500	1	2
Indian Head	113,352	2	4
Kindersley	181,852	2	3
Kyle	15,000	1	2
Lanigan	196,000	1	4
Leader	34,000	1	4
Naicam	33,650	1	2
Preeceville	132,131	1	4
Qu'Appelle	100,000	2	4
Rocanville	215,000	2	1
Rosthern	97,533	2	1,4
Spiritwood	145,000	2	1,3
Tisdale	562,500	1	4
Wadena	96,900	1	2
Wakaw	23,887	1	3
Warman	49,900	1	1
Total	$3,119,684	42	

SCHEDULE H (Cont'd)

Local Authority	Amount of Authorizations	No. of Authorizations	Term (Years)
VILLAGES			
Aberdeen	$ 105,343	2	2,4
Abernethy	64,000	1	2
Alvena	7,988	1	2
Beechy	12,000	1	2
Candle Lake	25,000	1	4
Conquest	11,000	1	2
Earl Grey	43,000	1	1
Edam	35,000	1	4
Ferland	27,300	2	1,2
Frontier	42,103	1	4
Hague	50,000	1	4
Hepburn	58,000	2	4
Kinley	13,000	1	1
Laird	7,000	1	3
Limerick	60,360	2	4,½
Osler	119,000	2	4,2
Pennant	36,956	1	2
Quill Lake	75,000	1	4
Stockholm	59,200	2	2,4
Storthoaks	19,000	1	4
Tompkins	13,000	1	4
Vibank	185,132	2	2,3
Total	$1,068,382	29	
RURAL MUNICIPALITIES			
Aberdeen No. 373	$ 125,000	2	4,2
Abernethy No. 186	46,000	1	4
Arborfield No. 456	60,000	1	3
Barrier Valley No. 397	79,000	1	4
Bengough No. 40	100,000	1	4
Blaine Lake No. 434	42,000	1	4
Fertile Valley No. 285	89,000	1	4
Grass Lake No. 381	53,000	1	4
Grassy Creek No. 78	25,000	1	4
Hoodoo No. 401	100,000	1	4
Insinger No. 275	37,000	1	3
McCraney No. 282	30,000	1	3
McLeod No. 185	85,000	1	4
Marriott No. 317	50,000	1	2
Meadow Lake No. 588	50,000	1	2
Meota No. 468	51,000	1	4
Old Post No. 43	100,000	1	3

SCHEDULE H (Cont'd)

Local Authority	Amount of Authorizations	No. of Authorizations	Term (Years)
Paddockwood No. 520	$ 104,000	2	4
Porcupine No. 395	30,000	1	3
Progress No. 351	32,333	1	2
St. Louis No. 431	32,760	1	4
St. Philips No. 301	10,000	1	1
Sliding Hills No. 273	24,000	1	4
Stonehenge No. 73	50,000	1	4
Wellington No. 97	37,000	1	4
White Valley No. 49	60,000	1	1
Total	$1,502,093	28	
SCHOOL DIVISIONS			
Blaine Lake No. 57	$ 73,400	1	4
Broadview No. 18	111,000	2	4
Buffalo Plains No. 21	48,517	1	2
Canora No. 37	14,424	1	4
Cupar No. 28	101,000	2	4
Indian Head No. 19	206,312	2	4
Kindersley No. 34	118,000	1	4
Lemberg No. 106	7,700	1	4
Maple Creek No. 17	74,000	1	3
Meadow Lake No. 66	468,426	3	4
Moosomin No. 9	139,304	3	4
North Battleford R.C.S. No. 16	98,000	1	4
Northern Lakes No. 64	233,766	2	4
Northern Lights No. 113	266,534	4	4
Paynton No. 102	69,462	1	4
Potashville No. 80	75,151	1	4
Prairie View No. 74	21,000	1	3
Prince Albert R. No. 56	52,000	1	4
Radville No. 67	49,108	1	4
Regina R.C.S. No. 81	38,792	1	4
Rosetown No. 43	452,751	2	4
Tiger Lily No. 54	159,887	2	4
Tisdale No. 53	187,770	2	4
Sturgis No. 45	18,000	1	1

SCHEDULE H (Cont'd)

Local Authority	Amount of Authorizations	No. of Authorizations	Term (Years)
Unity R.C.S. No. 88	$ 35,534	2	4
Wadena No. 46	307,662	5	4
Weyburn R.C.S. No. 84	94,745	2	4
Yorkdale No. 36	35,000	1	3
Total	$3,557,245	48	
UNION HOSPITALS			
Canora	$ 200,000	1	3
CONSERVATION & DEVELOPMENT			
Nil			
TOTAL ALL LOCAL AUTHORITIES	$9,447,404	148	

SCHEDULE I

ANALYSIS OF PURPOSE

FOR WHICH DEBTS IN SCHEDULE "H" WERE CREATED

IN THE YEAR 1984

Engineering Structures:	
Reservoirs, Treatment Plants and Water Wells	$ 452,456
Roads, Streets and Pavement	356,741
Sewage Lagoons	432,632
Sewer and Water Mains, Hydrants and Services	682,952
Water Pumping Stations	386,659
Sidewalks, Curb & Gutter	79,282
Gravel, Dirt, Clay	100,000
Buildings:	
Homes for Aged	240,000
Fire Halls	36,000
Office Buildings	213,065
Schools	3,557,245
Theatres, Arenas and Recreational Buildings	1,045,713
Garages	75,000
Hospitals	200,000
Stores	15,000
Libraries, Museums	77,066
Other Buildings	60,000
Machinery and Equipment for:	
Transportation Services	1,211,593
Protective Services	30,000
Industrial Parks	196,000
Total	$9,447,404

SCHEDULE J

AUTHORIZATIONS TO BORROW BY WAY OF DEBENTURE

GRANTED BY THE LOCAL GOVERNMENT BOARD

IN THE YEAR 1984

CITIES	Amount of Authorizations	No. of Authorizations
Melville	$ 411,529	2
Prince Albert	460,000	1
Regina	1,834,000	6
Saskatoon	850,098	3
Swift Current	33,208	1
Yorkton	384,000	1
Total	$ 3,972,835	14
TOWNS		
Arcola	$ 94,000	1
Balgonie	118,373	1
Colonsay	5,092	1
Craik	40,000	1
Davidson	661,390	1
Dundurn	85,000	1
Humboldt	248,221	1
Kamsack	113,588	2
Kindersley	47,834	1
Martensville	350,000	1
Meadow Lake	486,186	1
Redvers	53,328	1
Rosetown	46,203	1
Tisdale	33,818	1
Wadena	80,000	1
Warman	145,000	1
Willow Bunch	60,298	1
Total	$ 2,668,331	18
VILLAGES		
Abernethy	$ 34,000	1
Buena Vista	98,545	1
Fox Valley	16,273	1
Frontier	32,055	2
Total	$ 180,873	5

SCHEDULE J (Cont'd)

RURAL MUNICIPALITIES	Amount of Authorizations	No. of Authorizations
Nil		
SCHOOL DIVISIONS		
Battle River No. 60	$ 655,000	1
Buffalo Plains No. 21	1,747,000	3
Canora No. 37	188,000	1
Cupar No. 28	709,000	1
Deer Park No. 26	138,000	1
Indian Head No. 19	951,000	2
Kerrobert No. 44	835,000	2
Kindersley No. 34	999,000	1
Kinistino No. 55	1,304,000	2
Last Mountain No. 29	119,000	1
Long Lake No. 30	913,000	1
Mathieu R.C.S. No. 7	316,000	1
Melville No. 108	243,000	1
Moose Jaw No. 1	522,000	2
Nipawin No. 61	346,000	1
Northern Lights No. 113	2,090,000	2
Outlook No. 32	588,000	2
Oxbow No. 51	952,000	2
Potashville No. 80	448,000	2
Prince Albert R. No. 56	942,000	1
Regina No. 4	2,287,000	1
Regina R.C.S. No. 81	6,153,000	3
St. Paul's R.C.S. No. 20	3,194,000	3
Saskatchewan Valley No. 49	328,000	1
Saskatoon No. 13	2,819,000	1
Saskatoon (E) No. 41	437,000	1
Saskatoon (W) No. 42	511,000	1
Sturgis No. 45	426,000	1
Tisdale No. 53	370,000	1
Turtleford No. 65	310,000	1
Wadena No. 46	865,000	1
Yorkdale No. 36	607,000	2
Total	$33,312,000	47
UNION HOSPITAL DISTRICTS		
St. Walburg	$ 100,000	1
CONSERVATION AND DEVELOPMENT AREAS		
Nil		
TOTAL ALL LOCAL AUTHORITIES	$40,234,039	85

SCHEDULE K

ANALYSIS OF PURPOSES

FOR WHICH AUTHORIZATIONS IN SCHEDULE "J" WERE GRANTED

IN THE YEAR 1984

Engineering Structures:	
Roads, Street Paving	$ 2,758,054
Curbs & Gutters, Sidewalks	671,741
Sewage Lagoon and Facilities	85,000
Water Mains, Sewer Mains, Hydrants and Services	790,784
Water Pumping Stations and Treatment Plants	521,834
Combined Works	1,499,626
Buildings:	
Hospitals	100,000
Schools	33,312,000
Theatres, Arenas and Recreational Buildings	495,000
Total	$40,234,039

SCHEDULE L

REFUSALS OF APPLICATIONS TO BORROW BY WAY OF DEBENTURE AND LONG TERM LOAN FOR ALL LOCAL AUTHORITIES IN THE YEAR 1984

Debentures	Long Term Loan
Nil	Nil

SCHEDULE M

PROPOSED LOCAL IMPROVEMENT PROJECTS APPROVED BY THE LOCAL GOVERNMENT BOARD IN THE YEAR 1984

Municipality	No. of Projects	Type of Proposed Work and Estimated Cost: Total	Water/Sewer Mains	Storm Sewers	Surface Works
CITIES					
Estevan	9	$ 391,978	$ 106,278	$23,745	$ 261,955
Melfort	3	881,294	236,973		644,321
Moose Jaw	8	1,646,025	378,200		1,267,825
North Battleford	6	305,403			305,403
Prince Albert	1	150,000			150,000
Regina	13	5,194,418	2,160,987		3,033,431
Saskatoon	4	2,029,725	1,620,055		409,670
Swift Current	5	171,821			171,821
Weyburn	15	1,401,325	530,325		871,000
Total	64	$12,171,989	$5,032,818	$23,745	$7,115,426

Municipality	No. of Projects	Total	Type of Proposed Work and Estimated Cost		
			Water/Sewer Mains	Storm Sewers	Surface Works
TOWNS					
Assiniboia	4	$ 146,390	$ 34,830	$	$ 111,560
Balgonie	2	701,000			701,000
Battleford	2	74,200			74,200
Biggar	1	363,700			363,700
Broadview	3	29,216	29,216		
Canora	2	142,856			142,856
Carrot River	2	440,000			440,000
Cupar	2	289,500			289,500
Dalmeny	1	55,800			55,800
Delisle	1	66,500			66,500
Eatonia	1	398,400			398,400
Esterhazy	4	70,000			70,000
Eston	3	96,100	26,100		70,000
Fort Qu'Appelle	5	516,500	24,500		492,000
Humboldt	2	93,300			93,300
Kamsack	3	221,000		84,000	137,000
Kelvington	1	2,104,500			2,104,500
Kindersley	2	32,339	32,339		
Lampman	1	200,858			200,858
Lumsden	1	20,159			20,159
Maidstone	3	272,000			272,000
Meadow Lake	4	3,568,661	10,235	58,478	3,499,948

Municipality	No. of Projects	Type of Proposed Work and Estimated Cost: Total	Water/Sewer Mains	Storm Sewers	Surface Works
Nipawin	1	$ 1,170,000	$	$	$ 1,170,000
Outlook	3	611,010			611,010
Regina Beach	3	62,120	62,120		
St. Walburg	3	67,100	67,100		
Shaunavon	1	227,545			227,545
Shellbrook	3	103,500	72,500		31,000
Strasbourg	4	1,013,000			1,013,000
Unity	1	661,060			661,060
Waldheim	2	142,000			142,000
Watrous	1	19,200			19,200
Willow Bunch	3	240,000			240,000
Wynyard	6	828,862	44,640		784,222
Total	81	$15,048,376	$403,580	$142,478	$14,502,318
VILLAGES					
Avonlea	3	$ 277,897	$	$	$ 277,897
Coleville	2	65,500	65,500		
Dysart	2	69,000			69,000
Kisbey	1	26,200	26,200		
Total	8	$ 438,597	$ 91,700	$ -	$ 346,897
RURAL MUNICIPALITIES					
Buckland No. 491	1	$ 8,396	-	-	$ 8,396
TOTAL OF ALL MUNICIPALITIES	96	$27,667,358	$5,528,098	$166,223	$21,973,037

SCHEDULE N

CAPITAL TRUST FUND TRANSACTIONS

APPROVED BY THE LOCAL GOVERNMENT BOARD

IN THE YEAR 1984

	Creation of New Funds		Addition to Funds		Withdrawals from Funds	
	Number	Amount of New Funds	Number	Amount	Number	Amount
Cities	-	-	1	$ 500,000	9	$1,841,555
Towns	2	$250,000	6	147,530	36	939,610
Villages	2	70,000	4	181,000	12	237,800
Rural Municipalities	1	75,000	11	375,000	85	4,087,579
Totals	5	$395,000	22	$1,203,530	142	$7,106,544

SCHEDULE O

PURPOSES FOR WHICH CAPITAL TRUST FUNDS WERE WITHDRAWN

Local Authority	Purpose of Withdrawal	Amount
CITIES	Paving	$ 241,300
	Street Lighting	243,000
	Residential Housing	216,000
	Water Treatment Plant	300,000
	Machinery and Equipment:	
	Transportation	619,255
	Other Machinery and Equipment	222,000
	Total	$1,841,555
TOWNS	Buildings and Repairs	$ 395,200
	Land Development	7,500
	Paving, Sidewalks, Curbs	80,960
	Sewage Lagoon and Treatment	40,000
	Street Lighting	15,000
	Water Mains, Sewer Mains, Hydrants and Services	20,000
	Water Treatment Plant	16,000
	Water Storage Reservoir	126,000
	Machinery and Equipment:	
	Transportation	182,500
	Protective	16,800
	Other Machinery and Equipment	12,650
	Computers	12,000
	Other Engineering Structures	15,000
	Total	$ 939,610

SCHEDULE O (Cont'd)

Local Authority	Purpose Withdrawal	Amount
VILLAGES	Paving, Sidewalks, Curbs	$ 5,000
	Buildings and Repairs	127,000
	Land Development	24,000
	Water Mains, Sewer Mains, Hydrants and Services and Wells	18,200
	Water Treatment Plant and Reservoirs	50,000
	Machinery and Equipment:	
	Transportation	13,600
	Total	$ 237,800
RURAL MUNICIPALITIES	Buildings and Repairs	$ 75,000
	Gravel, Dirt, Clay	60,000
	Machinery and Equipment:	
	Transportation	3,894,179
	Protective	58,400
	Total	$4,087,579

SCHEDULE P

MUNICIPAL ESTIMATES APPROVED AND TAX RATES AUTHORIZED BY THE LOCAL GOVERNMENT BOARD IN THE YEAR 1984

Local Authority	Estimated Expenditures	Tax Rate
RURAL MUNICIPALITY		
Duck Lake No. 463	$319,254	115

SCHEDULE Q

INQUIRIES AND HEARINGS

CONDUCTED BY THE LOCAL GOVERNMENT BOARD

IN THE YEAR 1984

Date	Local Authority	Subject to Inquiry or Appeal
March 29, 1984	Town of Kindersley	Water Main Replacement
May 24, 1984	Town of Meadow Lake	Storm Sewers
May 30, 1984	City of Swift Current	Sidewalk and Curb Replacement
May 31, 1984	Town of Outlook	Street Paving and Concrete Curb and Gutter
June 19, 1984	Town of Kamsack	Storm Sewers
June 20, 1984	City of Weyburn	Street Paving
June 26, 1984	City of Melfort	Street Paving
August 30, 1984	Town of St. Walburg	Water and Sewer Mains and Service Connections
November 19, 1984	City of Prince Albert	Franchise Agreement with Prince Albert Northern Bus Lines

SCHEDULE R

ORDERS ISSUED BY THE LOCAL GOVERNMENT BOARD UNDER SECTIONS 10 OF THE PUBLIC HEALTH ACT AND SECTIONS 12 AND 49 OF THE UNION HOSPITAL ACT IN THE YEAR 1984

Public Health Act (Section 10)

Melfort-Tisdale No. 11 Moose Jaw-Assiniboia-Gravelbourg No. 2 North Battleford No. 13 Prince Albert No. 12 Regina Rural No. 5 Rosetown-Biggar-Kindersley No. 7 Saskatoon Rural No. 8 Swift Current No. 1 Weyburn-Estevan No. 3 Yorkton-Melville No. 10	Fixing the amount of cost to be borne by participating municipalities in Health Regions

Union Hospital Act (Section 12)

Assiniboia	Goodsoil	Milden	Smeaton	Fixing share of estimated cost to be borne by participating areas (Establishment) redistribution and redefined areas in Union Hospital Districts
Balcarres	Imperial	Montmartre	Spalding	
Battlefords	Indian Head	Neilburg	St. Walburg	
Biggar	Kindersley	Nipawin	Tisdale	
Big River	Kinistino	Outlook	Watrous	
Borden	Kipling	Pangman	Wawota	
Broadview	Kyle-White Bear	Prince Albert	Wilkie	
Cupar	Lady Minto	Redvers	Yorkton	
Davidson	Lashburn	Rosetown		
Delisle	Lucky Lake	Rosthern		

Union Hospital Act (Section 49)

Davidson	Maidstone	Watson	Authorizing levy to create surplus for Capital Reserve Funds in Union Hospital Districts
Gainsborough	Montmartre	Wynyard	
Grenfell	Moosomin		
Gull Lake	Nipawin		
Lady Minto	Tisdale		
Lanigan	Shellbrook		

SCHEDULE S

HOUSING COMPANY AGREEMENTS APPROVED

Under The Housing and Special-care Homes Act

in the Year 1984

BETWEEN	AND	
Arborfield Special Care Lodge	Town of Arborfield R.M. of Arborfield No. 456	
Centennial Special Care Home	Town of Churchbridge	
Central Butte & District Regency Manor Inc.	Town of Central Butte Village of Brownlee Village of Chaplin Village of Elbow Village of Eyebrow Village of Lawson Village of Riverhurst Village of Tugaske	R.M. of Chaplin No. 164 R.M. of Eyebrow No. 193 R.M. of Enfield No. 194 R.M. of Huron No. 223 R.M. of Maple Bush No. 224 R.M. of Loreburn No. 254
Cupar & District Nursing Home Inc.	Town of Southey	
Idylwild Senior Citizens Lodge	Village of Medstead	
Kamsack & District Nursing Home	Town of Kamsack Village of Arran Village of Pelly Village of Togo Village of Veregin	R.M. of Calder No. 241 R.M. of Cote No. 271 R.M. of Sliding Hills No. 273 R.M. of St. Philips No. 301 R.M. of Livingston No. 331
Whitewood & District Nursing Home Inc.	Town of Wapella Town of Whitewood R.M. of Martin No. 122 R.M. of Silverwood No. 123 R.M. of Rocanville No. 151 R.M. of Willowdale No. 153	

SCHEDULE T

WATER RATES AND/OR SEWER SERVICE CHARGE BYLAWS APPROVED BY THE BOARD IN 1984

TOWNS

Arborfield
Arcola
Assiniboia
Bienfait
Big River
Blaine Lake
Broadview
Bruno
Canora
Churchbridge
Creighton
Cudworth
Dalmeny
Dundurn
Herbert
Indian Head
Kindersley
Kinistino
Lafleche
Langenburg
Lanigan
Morse
Mossbank
Nokomis
Oxbow
Ponteix
Raymore
Regina Beach
Rock Glen
Rosetown
St. Walburg
Star City
Stoughton
Strasbourg
Sturgis
Tisdale
Turtleford
Wadena
Wawota
Wolseley
Wynyard
Zealandia

VILLAGES

Abernethy
Alvena
Aneroid
Annaheim
Antler
Avonlea
Borden
Bradwell
Briercrest
Buena Vista
Cadillac
Calder
Canwood
Chamberlain
Chaplin
Clavet
Climax
Codette
Colgate
Conquest
Craven
Denholm
Denzil
Elstow
Eyebrow
Fenwood
Findlater
Flaxcombe
Fox Valley
Goodwater
Grand Coulee
Halbrite
Hazlet
Jedburgh
Kelliher
Kenaston
Leask
Liberty
Love
Lucky Lake
Macrorie
Major
Manitou Beach
Markinch
Marquis
Maymont
McLean
McTaggart
Meacham
Meath Park
Middle Lake
Minton
Montmartre
Mortlach
Muenster
Osler
Paradise Hill
Pelly
Pennant
Pense
Piapot
Pierceland
Pilger
Plenty
Plunkett
Ridgedale
Spring Valley
Tantallon
Theodore
Tompkins
Tramping Lake
Vibank
Viceroy
Weekes
White Fox
Woodrow
Young

SCHEDULE U

REPORT ON MEETING OF THE ADVISORY COMMITTEE

TO THE LOCAL GOVERNMENT BOARD

A meeting of the Advisory Committee to the Local Government Board was held in the Local Government Board Board Room, 4th Floor, 2151 Scarth Street, Regina, Saskatchewan, at 1:30 p.m. on Thursday, January 12, 1984.

Present:

Mr. Oren Wilson, Chairman, Local Government Board

Mr. Martin J. Janzen, Member, Local Government Board

Mr. Charlie Wayling, Member, Local Government Board

Wanda Eifler, Member, Local Government Board

Mr. Keith Smith, Representative, Saskatchewan Association of Rural Municipalities

Mr. John Gracey on behalf of Mr. E. Moen, Representative, Saskatchewan Health Care Association

Mr. Ervin J. Elke, Representative, Saskatchewan School Trustees Association

Absent:

Mrs. Wilma Staff, Representative, Saskatchewan Urban Municipalities Association

Mr. Wilson, Chairman of the meeting, welcomed the members of the Committee and invited them to participate freely in the discussion.

On motion the proposed agenda as developed by the Board, a copy of which had been mailed to each committee member, was adopted as the agenda to govern the meeting.

A G E N D A

1. Introduction;

2. Agenda - Review;
   - Additions and/or Revisions;

3. Special problems by various local governments;

   (a) urban;
   (b) rural;
   (c) schools;
   (d) hospitals;

4. Markets for the sale of debentures;

5. Debt limits;

6. Capital Trust Funds;

7. Cash down-payments;

8. (a) Other matters of interest to the Committee;
   (b) Role of Local Government Board to Local Governments in Saskatchewan;

9. Adjournment.

3. Special Problems by Various Local Governments.

(a) Urban

Mr. Wilson expressed regret that the Board will not be receiving feed back from Urban Municipalities as the representative, Mrs. Wilma Staff is unable to attend the meeting due to other commitments and was unable to get a substitute in her place.

(b) Rural

Mr. Keith Smith reported that his association has no special problems and is very satisfied with their dealings with the Board. He inquired as to how the Board is viewing tax arrears when it is looking at an overview of a municipalities financial position. Mr. Smith indicated that although farmers are a cautious group and the payment of taxes is a top priority with them, he had reports that some municipalities are experiencing a doubling or even tripling in the tax arrears, mostly in the north east due to flooding and a portion of the south due to drought. He indicated that this may be just a short term situation probably due to abnormal weather conditions compounded by a reduction in the price of wheat and an escalation in the price of farm fuel and farm implements. Mr. Janzen stated while this is a factor the Board takes into consideration when examining Financial Statements, the Board would probably take into account the causes and circumstances and would consider these as being short term situtations, however if the situation persisted they would in all likelihood act cautiously. Mr. Wayling questioned if this situation could have some adverse spin offs in Urban centers. After discussion, all present concluded that in all likelihood there would be. Mr. Wilson thanked Mr. Smith for bringing this to the attention of the Board and assured Mr. Smith that the Board would keep this in mind when dealing with Rural Municipalities.

(c) Schools

Mr. Ervin Elke reported that his situation is similar to S.A.R.M. with no special problems or concerns being reported and reported that his association is satisfied with the dealings with the Board, and indicated the Board is doing a super job. He added, the concerns of previous years regarding votes on debenture issues has been satisfactorily resolved. He related that there is information floating around to the effect that there is in the formulating stages a new formula for Capital Grant calculations. Mr. Janzen replied that this will not alter the Boards attitude to borrowing as the criteria the Board uses in its decisions is not based on the availability of grants, as the Board feels the debt is the responsibility of the School Board, even though the grants may be there. Mr. Wayling asked Mr. Elke if he had any reports indicating that there may be a problem in the collection of School taxes from municipalities, to which Mr. Elke replied "no problems previously it was 100%, now 99%."

(d) Hospitals

Mr. John Gracey reported that his association had no major concerns and everyone is quite satisfied with their dealings with the Board. He indicated that his association was very pleased with the outcome of the Boards involvement with the Centennial Lodge at Broadview. The question of bylaw votes was raised by Mr. Janzen and after discussion between the Board and the representative, Mr. Gracey, it was concluded that in most cases a bylaw vote is desirable and in the final conclusion Mr. Gracey requested that the Boards involvement and the policy of the Board requiring a vote be continued as this procedure renders equal treatment for all Union Hospital Boards. Mr. Janzen commented on share percentage on Hospital requisitions. He informed the representative while the statutes provide for a request for a review by the Hospital Board not oftener than 5 years, the Board at its own discretion may by statute review it oftener. He informed him that in some cases the Board received direct requests for reviewing from municipalities and in these cases, advises the municipalities to go to their Hospital Boards to request a review of the share percentages. Mr. Wayling mentioned that there is no provision in the Union Hospital Act for banking. He also advised that this was brought to the attention of the Minister of Health with a request that the section pertaining to this matter be reviewed.

4. Markets for Sale of Debentures

Mr. Janzen commented that the selling of debentures has become easier with the present interest rates. The interest rates during 1983 ranging between 12-13%, with some issues all selling locally while some larger issues for schools being marketed with no problems by Bond dealers on the open market. Mr. Wilson mentioned that one northern issue in total went to the eastern market. Mr. Elke related that the sales locally are dependent on the number being sold in the locality.

Mr. Janzen commented that the sales locally are also dependent on local promotion by Councils and Board Members and once the local market is established it becomes easier to market future issues. Mr. Wayling related that most Rural Municipalities use their Capital Trust Funds and take four year loans instead of borrowing by way of debentures. He also mentioned that Union Hospital Boards cannot go this route as there is no statutory provision for it. Mr. Elke inquired as to why the Board requires that debentures be sold before a contract is let for a project. He inquired as to what would happen if the debentures were sold and the project would not proceed to which Mr. Janzen replied "the monies received for the debentures would be used for some future project". Mr. Janzen explained that even after the Board's approval of the project, the sale of the debentures should not commence until the School Board is sure that it is going to proceed with the project.

5. Debt Limits

Mr. Wilson commented that while the new assessments are not completed, the Board takes this into account. He said while the statutes provide for a 25% debt limit, the Board is more comfortable with 15-16%, however the Board views each case individually. Mr. Janzen said if a Municipality is in a deficit position the Board takes a different view as this may in some cases be due to poor management. Mr. Smith asked if the Board has any idea as to how many Rural Municipalities are in a deficit position to which Mr. Janzen replied "we have no way of knowing without checking records".

6. Capital Trust Funds

Mr. Smith reported that in Rural Municipalities Capital Trust Funds are well used and that he had good responses with no negatives. Mr. Wilson remarked that a Capital Trust Fund is an excellent tool to finance capital expenditure. Mr. Wayling commented that while a local authority requires the Board's approvals to withdraw, the Board does not try to manage the fund. Mr. Janzen remarked that a Capital Trust Fund would be a good idea for schools also, however the Education Act does not provide for it. Mr. Smith added that there has been an increase in the number of Capital Trust Funds in Rural Municipalities in recent years.

7. Cash Down Payments

Mr. Wilson informed the committee that there has been some change in policy in this area. The one year debt retirement on short term loans previously based on a 4 year debt retirement calculation is now based on a 10 year calculation. The Board feels this is a form of a reward for borrowing on a shorter term basis. He also mentioned that the Board no longer requires a down payment when a Municipality is using its Capital Trust Fund for financing. The Board discontinued this policy as it feels that the community is using its own funds therefore there should not be the down payment requirement. He stated that the Board is here to help communities not to hinder them, therefore, in some cases the Board is willing to review its policies to fit individual concerns. Mr. Wayling commented that he could not understand why some Municipalities request the Board to approve short term borrowing when it has interest free monies available in its Capital Trust Fund.

8. (a) Other Matters

No comments

(b) Role of Local Government Board to Local Governments in Saskatchewan

Mr. Wilson informed Mr. Smith that all the Board Members will be available to meet with delegations at the S.A.R.M. Convention. He also commented that one role not previously mentioned is that the Board is able to share its expertise in the Board's familiarity with the availability of grants, as it relates to Capital and Local Improvement projects and is able to advise Councils in this regard. Another role of the Board is to hold hearings in urban centres for Local Improvements when proposed projects are being constructed under the section where the property owners do not have a right to petition. He advised that there were 11 such hearings this year. He also informed the committee that when the Board holds these hearings even though only one member may be in attendance , the Board as a whole participates in rendering its decision. Mr. Gracey related that in order to develop education in the trustee roll for Union Hospitals workshops are being conducted throughout the Province. Mr. Wilson indicated the willingness of the Board to participate in the workshops. He told Mr. Gracey that he welcomed the opportunity of the Board to participate in the workshops and gave Mr. Gracey his personal card as a contact person for this purpose. Mr. Wayling at this point mentioned a problem the Board is encountering in its function as it relates to amending orders for equalized assessments for Union Hospital Districts when an alteration in boundaries occurs in the Hospital District. He urged the committee member involved to inform their Councils to submit the new assessment figures to the Saskatchewan Assessment Authority as soon as they are available in order that the Board may issue its amending orders in a timely manner.

In summation Mr. Wilson asked each representative for a final wind-up comment and without exception the members present stressed the fact that they were well satisfied with all the dealings the various jurisdictions had with the Board.

The meeting adjourned at 3:15 p.m.

M E Molnar

M. E. Molnar
Secretary